

IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'SMC' : NEW DELHI)  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
ITA NO. 703/DEL/2019  
(A.Y. 2010-11)

GEETA SINGH 25, NAVYUG MARKET, GHAZIABAD UTTAR PRADESH - 201001 (PAN: BOSPS3294H)	VS.	ITO, WARD 1(2), GHAZIABAD
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Assessee By	SH. MAHAN KALRA, CA
Revenue By	SH. S.L. ANURAGI, SR. DR.

**ORDER**

Assessee has filed this appeal against the impugned order dated 30.11.2018 passed by Ld. CIT(A), Ghaziabad. .

2. Facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of convenience.

3. At the time of hearing, Ld. Counsel for the assessee has stated that AO as well as Ld. CIT(A) has not given sufficient opportunity for substantiating the claim of the assessee. He requested that the issues in dispute may be set aside to the file of the AO for deciding the same afresh, after giving adequate opportunity of hearing to the assessee with the liberty to file the necessary evidences and undertakes that assessee will not take any unnecessary adjournment.

4. On the contrary, Ld. DR has not raised any serious objection on the request of the Ld. Counsel for the assessee.

5. I have heard both the parties and perused the records especially the orders of the revenue authorities. I find that the assessee remain non-

cooperative before the both the authorities. But in my view sufficient opportunity of hearing for substantiating the claim of the assessee has not been given by both the revenue authorities to the assessee. Therefore, in the interest of justice, the issues in dispute are remitted back to the file of the Assessing Officer to decide the same afresh, after giving adequate opportunity of being heard to the assessee and accept all the evidences filed by the assessee. However, keeping in view the non-appearance before the AO, the assessee is directed through his counsel to appear before the Assessing Officer on 22.10.2019 at 10.30 AM for substantiating his claim. It is made clear that no notice of hearing may be issued by the AO, as this order has been pronounced in the Open Court and the Ld. Counsel for the assessee has endorsed the same on the file.

6. In the result, the Appeal of the Assessee is allowed for statistical purposes.

Order pronounced on this 08<sup>th</sup> day of July, 2019.

**Sd/-**

**(H.S. SIDHU)  
JUDICIAL MEMBER**

Dated the 08<sup>th</sup> day of July, 2019  
SRB

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A), New Delhi.
5. CIT(ITAT), New Delhi

AR, ITAT

